



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Wanda Kirn **Phone #:** (406) 768-6608

(Signature)

(Date)

**Chair, Board of Trustees:** Darrell Werner

(Signature)

(Date)

**County Superintendant** Jeri Toavs

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
007	Vo Ed Business/Marketing	STATE	430776	State
020	Vo Ed Family & Consumer Science	STATE		State
021	Vo Ed Tech Ed/Industrial Arts	STATE	430776	State
120	Indian Education For All	STATE		
157	Indirect Cost	LOCAL		
239	Jobs for Montana Graduates	STATE		State
248	Alumni Donation	LOCAL		
301	5-6 Grade Academic Achievement Award	LOCAL		
412	Rural Education Achievement Program	FEDERAL	S358A111068	84.358B
825	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
826	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
874	Impact Aid	FEDERAL		84.041B
875	Impact Aid-Construction	FEDERAL		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	166,974.83	97,453.52	350,912.65	119,379.28
02	Taxes Receivable - Real and Personal (120-149)	6,035.03	3,621.97	3,576.32	
03	Taxes Receivable - Protested (150-159)	718.83	622.92	164.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				24,708.43
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	173,728.69	101,698.41	354,653.07	144,087.71
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		164.02		22,580.10
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		164.02		22,580.10
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	6,656.49	4,186.87	3,680.83	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	167,072.20	97,347.52	350,972.24	121,507.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>	167,072.20	97,347.52	350,972.24	121,507.61
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	173,728.69	101,698.41	354,653.07	144,087.71

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10.39	95,570.46	23,227.70	
02	Taxes Receivable - Real and Personal (120-149)	0.05			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,498.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10.44	95,570.46	27,725.70	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	0.05		6,699.94	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	10.39	95,570.46	21,025.76	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10.39	95,570.46	21,025.76	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10.44	95,570.46	27,725.70	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,354.50			22,433.10
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,504.47			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,858.97			22,433.10
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	559.17			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	559.17			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,299.80			22,433.10
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,299.80			22,433.10
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,858.97			22,433.10

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			814,819.15	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			17,341.95	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			832,161.10	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			484.86	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			484.86	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			831,676.24	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			831,676.24	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			832,161.10	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,454.58	344,572.27		(752.53)
02	Taxes Receivable - Real and Personal (120-149)				2,186.27
03	Taxes Receivable - Protested (150-159)				144.86
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,454.58	344,572.27		1,578.60
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				2,294.77
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,454.58	344,572.27		(716.17)
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,454.58	344,572.27		(716.17)
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,454.58	344,572.27		1,578.60

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	546.03			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	546.03			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	546.03			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	546.03			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	546.03			



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			91,523.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			91,523.77	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			91,523.77	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			91,523.77	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			91,523.77	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	797,630.32	25,481.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	797,630.32	25,481.52		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	15,874.38			
24	Warrants Payable (620)	141,127.53	25,481.52		
25	Other Current Liabilities (621-679)	640,628.41			
35	<b>TOTAL LIABILITIES</b>	797,630.32	25,481.52		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	797,630.32	25,481.52		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	117,001.00	127,211.77
1112	District Levy - Personal Property	3,395.12	3,608.27
1113	District Levy - Heavy Motor Vehicles	1.31	0.00
1114	District Levy - Pers Prop/Mobile Homes	323.44	646.35
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	97.37
1130	Tax Title and Property Sales	159.64	69.08
1190	Penalties and Interest on Taxes	239.37	316.63
1510	Interest Earnings	164.49	415.24
3110	Direct State Aid	752,809.46	762,880.82
3111	Quality Educator	80,613.00	73,155.50
3112	At Risk Student	17,507.05	17,188.11
3113	Indian Education For All	4,284.00	4,322.16
3114	American Indian Achievement Gap	41,400.00	40,385.00
3115	State Spec Ed Allowable Cost Pymt to Districts	67,029.84	54,314.47
3116	Data For Achievement	3,150.00	4,140.00
3118	Natural Resource Development	5,364.64	8,564.56
3120	State Guaranteed Tax Base Aid	438,685.94	434,781.82
3444	State School Block Grant	46,739.05	46,739.05
3446	SB96 Block Grant Reimbursement	2,425.22	0.00
3460	Montana Oil and Gas Tax	7,000.00	9,492.34
5300	Operating Transfers from Other Funds	3,102.65	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,591,395.22</b>	<b>1,588,328.54</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	409,615.48	353,693.80	
			2XX Personal Services - Employee Benefits	171,209.67	181,636.89	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	169,194.07	145,060.35	
			2XX Personal Services - Employee Benefits	60,693.85	82,091.99	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	53,441.44	50,386.00	
			2XX Personal Services - Employee Benefits	18,081.92	21,406.20	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	18,105.54	13,765.86	
			2XX Personal Services - Employee Benefits	2,561.54	1,513.67	



# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>24XX Support Services - School Administration</b>			
		1XX	Personal Services - Salaries	194,818.76	194,625.39
		2XX	Personal Services - Employee Benefits	49,944.10	54,010.17
		<b>25XX Support Services - Business</b>			
		1XX	Personal Services - Salaries	3,687.43	4,300.27
		2XX	Personal Services - Employee Benefits	2,953.13	323.32
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	70,024.11	62,247.97
		2XX	Personal Services - Employee Benefits	17,417.73	21,051.38
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	79,923.21	94,506.91
		2XX	Personal Services - Employee Benefits	36,662.91	25,719.29
		<b>21XX Support Services - Students</b>			
		1XX	Personal Services - Salaries	6,814.41	10,134.30
		2XX	Personal Services - Employee Benefits	4,651.63	5,631.26
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>24XX Support Services - School Administration</b>			
		1XX	Personal Services - Salaries	4,250.00	4,292.16
		2XX	Personal Services - Employee Benefits	34.00	29.99
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	142,884.76	174,884.70
		2XX	Personal Services - Employee Benefits	71,136.14	73,044.52
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
		910	Operating Transfers to Other Funds	0.00	6,209.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,588,105.83</u>	<u>1,580,565.83</u>





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance	159,309.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,588,328.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,580,565.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	167,072.20	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	68,025.59	75,907.47
	1112 District Levy - Personal Property	2,883.89	2,095.55
	1113 District Levy - Heavy Motor Vehicles	0.76	0.00
	1114 District Levy - Pers Prop/Mobile Homes	249.97	389.15
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	58.02
	1130 Tax Title and Property Sales	135.60	39.95
	1190 Penalties and Interest on Taxes	181.55	217.40
	1510 Interest Earnings	113.04	378.59
	2220 County On-Schedule Trans Reimb	18,699.00	18,491.55
	3210 State On-Schedule Trans Reimb	18,344.34	16,499.88
	3444 State School Block Grant	11,358.92	11,358.92
	3446 SB96 Block Grant Reimbursement	2,060.04	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>122,052.70</u>	<u>125,436.48</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	3,339.92	3,791.48
			2XX Personal Services - Employee Benefits	1,566.15	1,802.96
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	49,361.07	60,501.31
			2XX Personal Services - Employee Benefits	56,258.86	47,093.54
			4XX Purchased Property Services	8,256.33	3,488.73
			5XX Other Purchased Services	3,016.42	3,569.80
			6XX Supplies and Materials	4,338.13	2,468.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>126,136.88</u>	<u>122,716.15</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance	94,627.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125,436.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	122,716.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	97,347.52	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	77,904.07	35,584.34
	1112 District Levy - Personal Property	2,044.84	44,678.64
	1113 District Levy - Heavy Motor Vehicles	0.87	0.00
	1114 District Levy - Pers Prop/Mobile Homes	197.57	415.83
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	59.59
	1130 Tax Title and Property Sales	96.15	46.07
	1190 Penalties and Interest on Taxes	136.54	175.73
	1510 Interest Earnings	252.45	1,209.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>80,632.49</u>	<u>82,169.22</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					268,803.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					82,169.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					350,972.24	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	103.75	304.73
	1632 Daily Adult Sales	425.00	553.00
	1636 Summer Program - Adult Sales	3,072.00	2,730.31
	1900 Other Revenue from Local Sources	0.00	459.00
	3220 State Food Services Match	0.00	770.38
	4550 Federal Child Nutrition	452,580.17	531,952.34
	4552 Fresh Fruit And Vegetable	0.00	21,211.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>456,180.92</b>	<b>557,981.34</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>460 Fresh Fruit And Vegetable</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	1,018.80	1,386.50
			2XX Personal Services - Employee Benefits	61.20	88.50
			5XX Other Purchased Services	20,430.17	20,118.58
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	8,993.30	14,741.63
			2XX Personal Services - Employee Benefits	1,857.82	7,078.88
			5XX Other Purchased Services	405,293.67	473,411.59
			6XX Supplies and Materials	15,367.67	31,803.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>453,022.63</b>	<b>548,629.58</b>

#### Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance	112,155.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	557,981.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	548,629.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	121,507.61	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	81.39	288.40
	2240 County Retirement Distribution	324,945.00	320,794.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>325,026.39</b>	<b>321,082.41</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	77,503.08	58,771.94	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	30,956.59	23,705.57	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	8,384.53	8,129.03	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,858.53	2,299.54	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	36,215.98	34,230.85	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	6,123.50	1,471.84	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	16,597.40	424.24	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	7,635.09	9,228.07	
	210	Non-Federal Alternative Education				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	10,994.90	10,254.78	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	12,452.07	15,428.65	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,708.44	4,127.09	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	776.30	705.61	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	22,566.65	29,001.31	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	347.66	0.00	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	1,560.88	0.00	
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits	16,115.44	1,649.40	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	9,748.35	2,608.01	
<b>874 Impact Aid</b>						
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	0.00	28,447.42	
		<b>21XX Support Services - Students</b>				
			2XX Personal Services - Employee Benefits	0.00	4,351.28	
		<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits	0.00	3,756.17	
		<b>24XX Support Services - School Administration</b>				
			2XX Personal Services - Employee Benefits	0.00	2,315.57	
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits	0.00	5,309.86	
		<b>26XX Operation and Maintenance of Plant Services</b>				
			2XX Personal Services - Employee Benefits	0.00	11,577.33	
	<b>280 Special Education - Local and State</b>					
		<b>21XX Support Services - Students</b>				
			2XX Personal Services - Employee Benefits	0.00	1,399.02	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	0.00	4,897.79	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	0.00	456.32	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	0.00	2,497.68	
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits	0.00	20,179.20	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	0.00	6,918.03	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>265,545.39</u>	<u>294,141.60</u>
--	-------------------	-------------------

## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					68,629.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					321,082.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					294,141.60	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					95,570.46	(5)





# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
007	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	3,605.00
021	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	4,029.00
157	Indirect Cost	
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	663.96
412	Rural Education Achievement Program	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,041.00
825	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	0.12
826	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	24,564.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37,903.08

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
007	Vo Ed Business/Marketing				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			6XX Supplies and Materials		6,000.00
			007 Subtotal		6,000.00
020	Vo Ed Family & Consumer Science				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			6XX Supplies and Materials		293.51
			020 Subtotal		293.51
021	Vo Ed Tech Ed/Industrial Arts				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			6XX Supplies and Materials		1,536.43
			021 Subtotal		1,536.43
120	Indian Education For All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		500.00
			5XX Other Purchased Services		227.76
			120 Subtotal		727.76



# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
248	Alumni Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			177.24
		248 Subtotal			177.24
301	5-6 Grade Academic Achievement Award				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,175.37
		301 Subtotal			1,175.37
412	Rural Education Achievement Program				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		6XX Supplies and Materials			5,041.00
		412 Subtotal			5,041.00
825	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			0.12
		825 Subtotal			0.12
826	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		5XX Other Purchased Services			6,898.63
		6XX Supplies and Materials			10,581.57
		7XX Property and Equipment Acquisition			6,419.96
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940 Indirect Costs			663.84
		826 Subtotal			24,564.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					39,515.43



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					22,638.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,903.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,515.43 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,025.76 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 Vo Ed Business/Marketing	3,605.00	6,000.00	-2,395.00
020 Vo Ed Family & Consumer Science	0.00	293.51	-293.51
021 Vo Ed Tech Ed/Industrial Arts	4,029.00	1,536.43	2,492.57
120 Indian Education For All	0.00	727.76	-727.76
157 Indirect Cost	663.96	0.00	663.96
248 Alumni Donation	0.00	177.24	-177.24
301 5-6 Grade Academic Achievement Award	0.00	1,175.37	-1,175.37
412 Rural Education Achievement Program	5,041.00	5,041.00	0.00
825 Vo Ed Carl Perkins Basic Grant	0.12	0.12	0.00
826 Vo Ed Carl Perkins Basic Grant	24,564.00	24,564.00	0.00
<b>Total</b>	<b>37,903.08</b>	<b>39,515.43</b>	<b>-1,612.35</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,275.00	1,800.00
	1510 Interest Earnings	4.88	17.82
	3260 State Driver's Education Reimbursement	2,001.34	2,504.47
	6100 Material Prior Period Revenue Adjustments	450.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,731.22</b>	<b>4,322.29</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,625.00	0.00
			2XX	Personal Services - Employee Benefits	13.82	15.02
			5XX	Other Purchased Services	0.00	559.17
			6XX	Supplies and Materials	615.49	2,625.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,254.31	3,199.19	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					5,176.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,322.29 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,199.19 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,299.80 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	23.26	61.65	
	5300 Operating Transfers from Other Funds	0.00	6,209.44	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23.26	6,271.09	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21
PRC	Program	Function	Object	2015 Value 2016 Value
	999 Undistributed			
	61XX Operating Transfers to Other Funds			
		910 Operating Transfers to Other Funds		3,102.65 0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,102.65 0.00

Schedule Of Changes Worksheet				Fund Code 21
Beginning Fund Balance				16,162.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,271.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				22,433.10 (5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,776.09	3,929.24
	1900 Other Revenue from Local Sources	0.00	2,241.24
	4820 Federal Impact Aid - Title VIII	1,261,609.16	1,243,147.93
<b>875</b>	<b>Impact Aid-Construction</b>		
	4820 Federal Impact Aid - Title VIII	20,878.00	472.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,284,263.25</u>	<u>1,249,790.41</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	85,415.25	176,859.28
			2XX	Personal Services - Employee Benefits	6,532.59	61,071.33
			3XX	Purchased Professional and Technical Services	5,212.40	5,600.46
			4XX	Purchased Property Services	17,807.90	17,540.63
			5XX	Other Purchased Services	9,146.55	5,783.73
			6XX	Supplies and Materials	187,663.75	138,803.27
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	27,324.77	29,768.54
			2XX	Personal Services - Employee Benefits	13,495.84	12,210.38
			5XX	Other Purchased Services	278.85	0.00
			6XX	Supplies and Materials	359.54	255.00
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services	0.00	1,830.00
		222X	Educational Media Services			
			6XX	Supplies and Materials	14,576.86	7,430.44
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	6,534.04	24,817.18
			2XX	Personal Services - Employee Benefits	4,596.14	9,852.18
			3XX	Purchased Professional and Technical Services	37,524.92	14,393.75
			4XX	Purchased Property Services	559.58	130.41
			5XX	Other Purchased Services	15,278.87	12,871.57
			6XX	Supplies and Materials	3,678.52	4,069.76
			810	Dues and Fees	6,413.40	1,553.80
			8XX	Other Expenditures	70.00	0.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	27,953.68	28,744.23
			2XX	Personal Services - Employee Benefits	5,852.96	3,018.50

# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	550.00	0.00
			5XX Other Purchased Services	1,518.78	5,777.02
			6XX Supplies and Materials	298.96	6,454.50
			7XX Property and Equipment Acquisition	0.00	12,668.21
			810 Dues and Fees	1,385.00	1,425.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	31,751.39	34,431.92
			2XX Personal Services - Employee Benefits	15,352.84	19,380.70
			3XX Purchased Professional and Technical Services	2,740.20	2,460.00
			5XX Other Purchased Services	2,752.63	1,249.32
			6XX Supplies and Materials	1,657.57	1,696.27
			810 Dues and Fees	25.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	105,312.13	76,147.74
			2XX Personal Services - Employee Benefits	67,277.99	41,771.63
			4XX Purchased Property Services	113,258.99	113,993.13
			5XX Other Purchased Services	16,601.99	26,351.19
			6XX Supplies and Materials	35,714.08	42,593.66
			7XX Property and Equipment Acquisition	0.00	1,887.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	530,631.28	0.00
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	430.59	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	110.42	0.00
			4XX Purchased Property Services	399.32	2,245.10
			5XX Other Purchased Services	5,429.04	1,016.71
			6XX Supplies and Materials	9,996.81	29,176.18
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	12,379.75	17,400.00
			2XX Personal Services - Employee Benefits	287.41	92.58
			3XX Purchased Professional and Technical Services	9,382.16	16,988.22
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	29,792.79
			2XX Personal Services - Employee Benefits	0.00	5,936.74
			4XX Purchased Property Services	779.31	513.58
			6XX Supplies and Materials	2,950.30	242.59

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>710 School Sponsored Extracurricular Activities</b>					
	<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	2,207.40	3,161.92	
			2XX Personal Services - Employee Benefits	123.84	206.86	
			5XX Other Purchased Services	0.00	3,957.19	
			6XX Supplies and Materials	2,254.63	2,529.10	
	<b>34XX Extracurricular - Activities</b>					
			4XX Purchased Property Services	23.50	0.00	
			5XX Other Purchased Services	7,355.40	8,675.91	
			6XX Supplies and Materials	1,562.10	1,250.00	
	<b>720 School Sponsored Athletics</b>					
	<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	9,767.79	16,187.19	
			2XX Personal Services - Employee Benefits	47.09	332.20	
			5XX Other Purchased Services	408.14	622.51	
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	104,293.20	139,921.46	
			2XX Personal Services - Employee Benefits	448.70	350.51	
			4XX Purchased Property Services	5,351.36	12,199.66	
			5XX Other Purchased Services	33,486.03	52,551.91	
			6XX Supplies and Materials	14,081.04	41,785.89	
			7XX Property and Equipment Acquisition	0.00	94,416.83	
			810 Dues and Fees	250.00	0.00	
	<b>910 Food Services</b>					
	<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	52,490.12	45,516.66	
			2XX Personal Services - Employee Benefits	22,211.64	18,403.16	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,701,612.33</u>	<u>1,490,365.18</u>	





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule Of Changes Worksheet

**Fund Code 26**

Beginning Fund Balance					1,072,251.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,249,790.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,490,365.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					831,676.24	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.19	33.73
	3281 State Technology Aid	1,847.88	1,778.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,855.07</b>	<b>1,812.02</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	7,642.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,812.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,454.58	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	299.62	1,362.08	
	3445 State Combined Fund School Block Grant	7,250.91	7,250.91	
	3447 SB96 Combined Block Grant Reimbursement	2,066.00	0.00	
	3460 Montana Oil and Gas Tax	129,287.74	28,202.52	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>138,904.27</b>	<b>36,815.51</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		0.00 15,549.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00 15,549.57</b>

Schedule Of Changes Worksheet				Fund Code 29
Beginning Fund Balance				323,306.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				36,815.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				15,549.57 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				344,572.27 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	27,457.87	47,345.42
	1112 District Levy - Personal Property	847.38	846.77
	1113 District Levy - Heavy Motor Vehicles	0.30	0.00
	1114 District Levy - Pers Prop/Mobile Homes	79.43	192.39
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	36.36
	1130 Tax Title and Property Sales	55.69	16.20
	1190 Penalties and Interest on Taxes	58.36	88.42
	1510 Interest Earnings	64.97	200.45
	3120 State Guaranteed Tax Base Aid	35,442.12	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>64,006.12</b>	<b>48,726.01</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	79,360.00	80,000.00
			850 Interest on Debt	4,360.00	4,520.00
			860 Agent Fees/Issuance Costs	0.00	70.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>83,720.00</b>	<b>84,590.00</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	35,147.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,726.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,590.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-716.17	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	2,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>2,500.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		0.00	2,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>2,500.00</u>

#### Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,500.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	63,905.76	149,540.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>63,905.76</u>	<u>149,540.09</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	61,010.69	150,443.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>61,010.69</u>	<u>150,443.05</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	92,426.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	149,540.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150,443.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	91,523.77	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	51,409.53	47,766.19
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	91,923.21	111,906.91
XX	39X 1XXX 112	Certified Teacher Staff Salaries	142,884.76	204,677.49
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	447,747.81	464,947.59
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	32,462.45	16,945.28
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	1,680.71
XX	XXX 26XX 41X	Energy Utility Services	56,233.73	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	148,500.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	382,131.28	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,786.40
b. Related Services Block Grant Entitlement	9,928.80
c. Total Entitlements Subject to Reversion	39,715.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	52,821.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	202,910.55
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	94,506.91	0.00	0.00	0.00	0.00
280	1XXX	2XX	25,719.29	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	2,245.10
280	1XXX	5XX	0.00	0.00	0.00	0.00	1,016.71
280	1XXX	6XX	0.00	0.00	0.00	0.00	29,176.18
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	10,134.30	0.00	0.00	0.00	17,400.00
280	21XX	2XX	5,631.26	0.00	0.00	0.00	92.58
280	21XX	3XX	0.00	0.00	0.00	0.00	16,988.22
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			135,991.76	0.00	0.00	0.00	66,918.79

202,910.55

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	338,599.18	0.00	0.00	0.00	338,599.18
Buildings	3,717,086.38	0.00	0.00	0.00	3,717,086.38
Machinery and Equipment	1,381,899.46	0.00	113,505.00	0.00	1,495,404.46
Construction in Progress	356,168.95	0.00	0.00	0.00	356,168.95
Totals at Historical Cost	5,793,753.97	0.00	113,505.00	0.00	5,907,258.97
<b>Depreciation</b>					
Building Accum	2,104,556.24	94,866.97	0.00	0.00	2,199,423.21
Machinery and Equipment Accum	900,099.27	78,105.48	0.00	0.00	978,204.75
Total Accumulated Depreciation	3,004,655.51	172,972.45	0.00	0.00	3,177,627.96
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,789,098.46	-172,972.45	113,505.00	0.00	2,729,631.01

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	106,904.70	0.00	0.00
Support Services Staff (22XX)	285.20	0.00	0.00
General Administration (23XX)	109.47	0.00	0.00
School Administration (24XX)	152.00	0.00	0.00
Financial Administration (25XX)	244.20	0.00	0.00
Operations and Maintenance (26XX)	56,886.88	0.00	0.00
Transportation (27XX)	3,371.00	0.00	0.00
Extracurricular (34XX, 35XX)	5,019.00	0.00	0.00
Total Depreciation for FY2016	172,972.45	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

FY2015-16

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

43 Roosevelt County

0776 Poplar H S

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Business Activities</b>							
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Business Activity							
Non-bond Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Governmental Activities *</b>							
Compensated Absences	85,441.00	35,816.00	0.00	0.00	121,257.00	0.00	121,257.00
Other Post Employment Benefits	530,951.00	66,067.00	0.00	0.00	597,018.00	0.00	597,018.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	616,392.00	101,883.00	0.00	0.00	718,275.00	0.00	718,275.00
<b>Bond(s)</b>							
05/15/1996	80,000.00	0.00	80,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	80,000.00	0.00	80,000.00	0.00	0.00	0.00	0.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0776-33492481

**\*\* Recalculated \*\***

**43 Roosevelt County**

**0776 Poplar H S**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	375,010.00	66,841.00	0.00	441,851.00
Net Pension - TRS	1,422,943.00	0.00	4,841.00	1,418,102.00